

AGENDA

Catawba County Board of Commissioners Meeting
Monday, April 20, 2026, 7:00 p.m.
Board of Commissioners' Meeting Room, 2nd Floor
Catawba County Justice Center
100 Government Drive, Newton, NC

1. Call to Order.
2. Pledge of Allegiance to the Flag.
3. Invocation.
4. [Approval of the Minutes from the Board's Regular Meeting of April 6, 2026.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. [Appointments.](#)
8. Consent Agenda.
 - a. [March Tax Refunds, Releases and Adjustments.](#)
9. Public Hearings.
[Proposed School Merger Plan. Presented by County Manager Mary Furtado.](#)
10. Other Items of Business.
11. Manager's Report.
[Senior IP Project Manager Addition to Pay Plan.](#)
12. Attorney's Report.
13. Adjournment.

PERSONS WITH DISABILITIES: Individuals needing assistance should contact the County Clerk at 828-465-8990 within a reasonable time prior to the meeting. Participation in public meetings is without regard to race, ethnicity, religion, sex, age, or disability.

CALENDAR: The next Board of Commissioners Meeting will take place on Monday, May 4, 2026, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

APPOINTMENTS

RANDY (Due)
12/02/25
3-year terms

Catawba County Board of Equalization & Review
Rita Brittain (vacant)

Fill Unexpired Term

Chair Isenhower recommends the appointment of Rita Brittain to fill an unexpired term to the Catawba County Board of Equalization & Review, with a term expiration of December 2, 2028.

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Tax Administrator
DATE: April 20, 2026
IN RE: Tax Release / Refund Request

REQUEST

The Tax Administrator requests the Board of Commissioners to approved fifteen (15) releases totaling \$2,592.21, one (1) refund totaling \$15.25, and sixty (60) Motor Vehicles Bill adjustments / refunds totaling \$6,072.58 requested during the month of March.

BACKGROUND

North Carolina General Statute 105-381(b) states upon receipt of a taxpayer's written request for release or refund, the taxing unit's governing body has 90 days to determine whether the taxpayer's request is valid to either approve the release or refund of the incorrect portion or to notify the taxpayer in writing that no release or refund will be made.

During the month of March Tax Office staff have checked records and verified the legitimacy of fifteen (15) releases totaling \$2,592.21, one (1) refund totaling \$15.25 and sixty (60) Motor Vehicle Bill adjustments / refunds totaling \$6,072.58.

Common reasons for the release of tax bill amounts include change in values and months, change in situs, businesses closing / being sold, clerical errors, taxpayers living in different states during GAP period and request for documentation for tax relief fulfilled. The refund is due to adjusted billing to remove utility trailer sold in 06/28/2024. The motor vehicle bill adjustments are largely due to pro-ration of tax bill amounts to account for mid-year transfers of ownership, change in values and change in situs. (A detailed transaction summary of individual transactions is attached.)

Consistent with current practice, the Tax Collector will continue to present any material refunds or releases of significant dollar amounts individually, rather than bundled together with other minor transactions on the consent agenda.

RECOMMENDATION

Staff recommends the Board of Commissioners approve fifteen (15) releases totaling \$2,592.21, one (1) refund totaling \$15.25 and sixty (60) Motor Vehicle Bill adjustments / refunds totaling \$6,072.58 requested during the month of March.

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: March 1, 2026 Thru March 31, 2026

PROCESSED: April 20, 2026

REGULAR RELEASES

MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$2,592.21
TOTALS	\$2,592.21

REGULAR REFUNDS

MOTOR VEHICLE	
REAL & PERSONAL	\$15.25
TOTALS	\$15.25

COUNTY GRAND TOTAL \$2,607.46

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)

MOTOR VEHICLE NCVTS	6,072.58
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RANDY ISENHOWER
CHAIRMAN OF THE BOARD
CATAWBA COUNTY BOARD OF COMMISSIONERS

Release SUBJECT TO BOARD APPROVAL ON 4/20/2026

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	Release / Refund Amount	Reason (Please do not use all CAPS. Use correct capitalization)
6006532	2025	BRADSHAW CHRISTOPHER ASHLEY	Release	800	0	\$19.91	Adjusted billing to remove vehicle stored in CA from 06/04/2019 until 03/17/2025 when it was re-registered in NC.
6002938	2025	DOBBINS DALE ALLEN	Release	1,260	0	\$10.82	Released Gap Bill Taxpayer is in Lincoln County.
6004643	2025	DOBBINS DALE ALLEN	Release	30,740	0	\$307.89	Released Gap bill Taxpayer lives in Lincoln County.
1807161	2025	HYATT JOHN L DDS PA	Release	44,074	0	\$416.20	Business closed as of 12/01/2024 per final Federal Tax Return.
3022078	2025	KRAFT SCOTT	Release	32,640	0	\$178.62	Adjusted billing to remove watercraft sold 05/19/2023.
2000053	2026	RICHARD LUCAS F	Release	37,200	0	\$170.19	Request for tax relief documentation fulfilled.
2000054	2026	RICHARD LUCAS F	Release	37,200	0	\$170.19	Request for tax relief documentation fulfilled.
2000055	2026	RICHARD LUCAS F	Release	37,200	0	\$171.30	Request for tax relief documentation fulfilled.
2000056	2026	RICHARD LUCAS F	Release	26,100	0	\$119.41	Request for tax relief documentation fulfilled.
2000057	2026	RICHARD LUCAS F	Release	26,100	0	\$119.41	Request for tax relief documentation fulfilled.
2000058	2026	RICHARD LUCAS F	Release	26,100	0	\$120.19	Request for tax relief documentation fulfilled.
1811267	2024	ROL-MOL INC	Release	11,746	300	\$111.87	Business closed during 2022.
1811267	2025	ROL-MOL INC	Release	12,781	300	\$120.62	Business closed during 2022.
6005060	2025	SHIFFLET SANDRA RINCK	Release	15,400	0	\$341.54	Gap bill has been released taxpayer was in OH during Gap period.
6008151	2025	XIONG KA	Release	8,800	0	\$214.05	Released Bill. Taxpayer was in Oklahoma during Gap Period.
				348,141	600	\$2,592.21	

Refund SUBJECT TO BOARD APPROVAL ON 4/20/2026

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	Release / Refund Amount	Reason (Please do not use all CAPS. Use correct capitalization)
3088458	2025	GARCIA JORGE GARCIA	Refund	1,746	0	\$15.25	Adjusted billing to remove utility trailer sold 06/28/2024.
				1,746	0	\$15.25	



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Address 1	Address 2	Address 3	Plate Number	Status	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BAKER, KENNETH PETER	3668 ROCK BRIDGE DR NE		CONOVER, NC 28613	0XGA	PENDING	Refund Generated due to proration on Bill #0080499524-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$58.18)	\$0.00	(\$58.18)
								C04	TAX	(\$57.67)	\$0.00	(\$57.67)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$115.85
BLANKENSHIP, DONNA ANNE	3574 SMITHFIELD DR NW		CONOVER, NC 28613	JHW7539	PENDING	Refund Generated due to proration on Bill #0074802799-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$69.47)	\$0.00	(\$69.47)
								C04	TAX	(\$68.86)	\$0.00	(\$68.86)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$138.33
CLARK, DAVID LEE	2461 STARTOWN RD		NEWTON, NC 28658	KFM8253	PENDING	Refund Generated due to adjustment on Bill #0089927863-2025-2025-0000	Situs error	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$111.78)	\$0.00	(\$111.78)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
								F08	TAX	\$24.06	\$0.00	\$24.06
			Refund	\$92.72								
CLIFTON, ROLAND JAY	2937 5TH STREET PL NE		HICKORY, NC 28601	KAV3181	PENDING	Refund Generated due to proration on Bill #0083303466-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$67.58)	\$0.00	(\$67.58)
								C05	TAX	(\$77.16)	\$0.00	(\$77.16)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$144.74
CLINE, TEDDY JAMES	4039 JOHNSON RD		VALE, NC 28168	JDA6086	PENDING	Refund Generated due to adjustment on Bill #0089368712-2025-2025-0000	Situs error	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$3.82)	\$0.00	(\$3.82)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
								F04	TAX	\$0.51	\$0.00	\$0.51
			Refund	\$8.31								
CLINE, TEDDY JAMES	4039 JOHNSON RD		VALE, NC 28168	AN46137	PENDING	Refund Generated due to adjustment on Bill #0089368729-2025-2025-0000	Situs error	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$0.92)	\$0.00	(\$0.92)
								F04	TAX	\$0.12	\$0.00	\$0.12
											Refund	\$0.80
COREY, LESTER JAY JR	205 NAPOLI CT		CHESAPEAKE, VA 23322	EA2556	PENDING	Refund Generated due to proration on Bill #0087557136-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$62.68)	\$0.00	(\$62.68)
								C08	TAX	(\$70.78)	\$0.00	(\$70.78)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$133.46
COREY, LESTER JAY JR	205 NAPOLI CT		CHESAPEAKE, VA 23322	LMZ4909	PENDING	Refund Generated due to proration on Bill #0088200014-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$159.82)	\$0.00	(\$159.82)
								C08	TAX	(\$180.48)	\$0.00	(\$180.48)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$340.30
FAIRGROVE FURNITURE CO	1350 21ST STREET DR SE		HICKORY, NC 28602	JY2804	PENDING	Refund Generated due to proration on Bill #0051553273-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$30.02)	\$0.00	(\$30.02)
								F20	TAX	(\$9.42)	\$0.00	(\$9.42)
			Refund	\$39.44								

FORBES, KITTIE MARIE	3165 10TH AVE NE		CONOVER, NC 28613	KMC9872	PENDING	Refund Generated due to proration on Bill #0087035071-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$134.93)	\$0.00	(\$134.93)
								F05	TAX	(\$41.98)	\$0.00	(\$41.98)
												Refund
FRESCO, KAREN BECK	6735 CAMPGROUND RD		DENVER, NC 28037	JLD5535	PENDING	Refund Generated due to adjustment on Bill #0089574853-2025-2025-0000-00	Change of County	CATA	TAX	(\$23.91)	\$0.00	(\$23.91)
								C05	TAX	(\$27.60)	\$0.00	(\$27.60)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
				Refund	\$56.51							
G, BOBBI	509 3RD AVE NW		HICKORY, NC 28601	LJK6380	PENDING	Refund Generated due to adjustment on Bill #0084626645-2024-2024-0000-00	Assessed In Err	CATA	TAX	(\$371.81)	\$0.00	(\$371.81)
								C05	TAX	(\$424.53)	\$0.00	(\$424.53)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
				Refund	\$801.34							
GERGEN, KATHERINE MARGARET	7920 MOUNTAIN SHORE DR		SHERRILLS FORD, NC 28673	DLP6476	PENDING	Refund Generated due to proration on Bill #0087069983-2025-2025-0000-00	Vehicle Totalled	CATA	TAX	(\$37.00)	\$0.00	(\$37.00)
								F08	TAX	(\$9.19)	\$0.00	(\$9.19)
												Refund
GIBBS, JACK JENNINGS JR	475 26TH AVE NE UNIT A		HICKORY, NC 28601	1016WC	PENDING	Refund Generated due to proration on Bill #0087617210-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$206.96)	\$0.00	(\$206.96)
								C05	TAX	(\$238.89)	\$0.00	(\$238.89)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				Refund	\$445.85							
HADLEY, PATRICIA SCHAEGLER	7490 BLACKWELDER RD		DENVER, NC 28037	HFH6287	PENDING	Refund Generated due to proration on Bill #0088377062-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$77.43)	\$0.00	(\$77.43)
								F08	TAX	(\$19.24)	\$0.00	(\$19.24)
												Refund
HENRY, CHARLES	PO BOX 183		MAIDEN, NC 28650	TPB9125	PENDING	Refund Generated due to proration on Bill #0080311165-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$21.68)	\$0.00	(\$21.68)
								C07	TAX	(\$20.67)	\$0.00	(\$20.67)
												Refund
HINSON, CAROL ALDRIDGE	603 29TH AVE NE	APT 123	HICKORY, NC 28601	ECK7400	PENDING	Refund Generated due to proration on Bill #0042731920-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$4.70)	\$0.00	(\$4.70)
								C05	TAX	(\$5.37)	\$0.00	(\$5.37)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				Refund	\$10.07							
HOLDER, MARGIE HOKE	2623 24TH AVE NE		HICKORY, NC 28601	PKF8146	PENDING	Refund Generated due to proration on Bill #0048315729-2024-2024-0000-00	Vehicle Totalled	CATA	TAX	(\$7.75)	\$0.00	(\$7.75)
								F05	TAX	(\$2.41)	\$0.00	(\$2.41)
												Refund
HUFFMAN, JEREMIAH DANIEL	747 CAPE HICKORY RD		HICKORY, NC 28601	AA5511A	PENDING	Refund Generated due to proration on Bill #0089757777-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$39.93)	\$0.00	(\$39.93)
								C05	TAX	(\$46.09)	\$0.00	(\$46.09)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
				Refund	\$91.02							
INGLE, DAVID GRANT	420 8TH ST SW		CONOVER, NC 28613	VHH2835	PENDING	Refund Generated due to proration on Bill #0086757917-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$26.98)	\$0.00	(\$26.98)
								C04	TAX	(\$26.75)	\$0.00	(\$26.75)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				Refund	\$53.73							
INGLE, DAVID GRANT	420 8TH ST SW		CONOVER, NC 28613	VHH2834	PENDING	Refund Generated due to proration on Bill #0086757743-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$19.10)	\$0.00	(\$19.10)
								C04	TAX	(\$18.93)	\$0.00	(\$18.93)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				Refund	\$38.03							
ISRAEL, MICHAEL STEVEN	3314 13TH AVENUE CT NE		CONOVER, NC 28613	6R4952	PENDING	Refund Generated due to proration on Bill #0080318806-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$65.95)	\$0.00	(\$65.95)
								F05	TAX	(\$20.52)	\$0.00	(\$20.52)
												Refund

KILLIAN, DEREK MARTIN	3616 STEVE IKERD DR NE		HICKORY, NC 28601	KCE2931	PENDING	Refund Generated due to proration on Bill #0071310353-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$7.53)	(\$0.43)	(\$7.96)
								C05	TAX	(\$8.60)	(\$0.49)	(\$9.09)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$17.05
KINZER, ANNE CAROL	2939 E NC 10 HWY		CONOVER, NC 28613	TFA6526	PENDING	Refund Generated due to proration on Bill #0014442992-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$13.99)	\$0.00	(\$13.99)
								F11	TAX	(\$4.56)	\$0.00	(\$4.56)
											Refund	\$18.55
LAMBERT, NATHAN EMORY	40581-948 NORTH END RD		AVON, NC 27915	HKR8957	PENDING	Refund Generated due to proration on Bill #0083411170-2024- 2024-0000-00	Vehicle Totalled	CATA	TAX	(\$14.47)	\$0.00	(\$14.47)
								C05	TAX	(\$16.52)	\$0.00	(\$16.52)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$30.99
LEMASTER, VICKI ELAINE	1699 KNIGHTBRIDGE DR		NEWTON, NC 28658	RL2742	PENDING	Refund Generated due to proration on Bill #0089275220-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$112.50)	\$0.00	(\$112.50)
								C08	TAX	(\$127.05)	\$0.00	(\$127.05)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$239.55
LIPPARD, CHARLENE TAYLOR	5081 LAKEVIEW CIR		SHERRILLS FORD, NC 28673	CBE6432	PENDING	Refund Generated due to proration on Bill #0009814455-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$34.67)	\$0.00	(\$34.67)
								F08	TAX	(\$8.62)	\$0.00	(\$8.62)
											Refund	\$43.29
MACK, KEVIN LAWRENCE	508 2ND AVE NE		CONOVER, NC 28613	BV74306	PENDING	Refund Generated due to proration on Bill #0077763100-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$2.24)	\$0.00	(\$2.24)
								C04	TAX	(\$2.22)	\$0.00	(\$2.22)
											Refund	\$4.46
MARTIN, RUSSELL DALE	3635 LINKS DR NE		CONOVER, NC 28613	HLN2962	PENDING	Refund Generated due to proration on Bill #0071297356-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$77.44)	\$0.00	(\$77.44)
								C04	TAX	(\$76.76)	\$0.00	(\$76.76)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$154.20
MARTIN, RUSSELL DALE	3635 LINKS DR NE		CONOVER, NC 28613	LHX3619	PENDING	Refund Generated due to proration on Bill #0086427986-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$58.66)	\$0.00	(\$58.66)
								C04	TAX	(\$58.15)	\$0.00	(\$58.15)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$116.81
MASHBURN, GEOFFREY AUSTIN	4721 ANISE CIR		SHERRILLS FORD, NC 28673	VHH4346	PENDING	Refund Generated due to proration on Bill #0087344101-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$43.59)	\$0.00	(\$43.59)
								F08	TAX	(\$10.83)	\$0.00	(\$10.83)
											Refund	\$54.42
MCCRARY, JEAN JENKINS	4455 REED CREEK DR	UNIT 106	SHERRILLS FORD, NC 28673	LFP2753	PENDING	Refund Generated due to proration on Bill #0083030859-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$20.83)	\$0.00	(\$20.83)
								F08	TAX	(\$4.91)	\$0.00	(\$4.91)
											Refund	\$25.74
MCNEELY, BRUCE HOYLE	4205 3RD ST NW		HICKORY, NC 28601	HLC4851	PENDING	Refund Generated due to proration on Bill #0070157100-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$86.94)	\$0.00	(\$86.94)
								C05	TAX	(\$100.36)	\$0.00	(\$100.36)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$187.30
MILLER, JERRICA EVELYN	6967 W NC 10 HWY		VALE, NC 28168	JJT4310	PENDING	Refund Generated due to proration on Bill #0087043253-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$67.27)	\$0.00	(\$67.27)
								F04	TAX	(\$10.47)	\$0.00	(\$10.47)
											Refund	\$77.74

MILLER, TROY JOSEPH	1140 KNOLLWOOD DR	CLAREMONT, NC 28610	ZX3591	PENDING	Refund Generated due to adjustment on Bill #0088823925-2025-2025-0000-00	Military	CATA	TAX	(\$80.90)	\$0.00	(\$80.90)
							F09	TAX	(\$20.30)	\$0.00	(\$20.30)
										Refund	\$101.20
MORRIS, MATTHEW DALE	2752 SYCAMORE ST	CONOVER, NC 28613	REC1423	PENDING	Refund Generated due to proration on Bill #0081614818-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$16.64)	\$0.00	(\$16.64)
							F11	TAX	(\$4.68)	\$0.00	(\$4.68)
										Refund	\$21.32
OGLE, RONALD EUGENE	2110 ESSEX ST	NEWTON, NC 28658	4P9792	PENDING	Refund Generated due to proration on Bill #0024744709-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$2.70)	\$0.00	(\$2.70)
							F14	TAX	(\$0.68)	\$0.00	(\$0.68)
										Refund	\$3.38
PAGAN, OSCAR JUNIOR	1819 5TH AVE NW	HICKORY, NC 28601	VEX2453	PENDING	Refund Generated due to proration on Bill #0082525979-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$10.38)	\$0.00	(\$10.38)
							C05	TAX	(\$11.97)	\$0.00	(\$11.97)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$22.35							
PANNELL, RANDY COLEMAN	401 BOLICK DR NE	CONOVER, NC 28613	HLN1141	PENDING	Refund Generated due to proration on Bill #0057886408-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$1.33)	\$0.00	(\$1.33)
							C04	TAX	(\$1.32)	\$0.00	(\$1.32)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$2.65							
PRIME, CAROLYN JEAN	3546 MOUNT PLEASANT RD	SHERRILLS FORD, NC 28673	VBD4457	PENDING	Refund Generated due to proration on Bill #0075362586-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$6.73)	\$0.00	(\$6.73)
							F08	TAX	(\$1.59)	\$0.00	(\$1.59)
										Refund	\$8.32
PUTNAM, BRADLEY RAY	1707 IVEY CHURCH RD	MAIDEN, NC 28650	WAX1548	PENDING	Refund Generated due to adjustment on Bill #0089674709-2025-2025-0000-00	Change of County	CATA	TAX	(\$69.74)	\$0.00	(\$69.74)
							C05	TAX	(\$80.50)	\$0.00	(\$80.50)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			Refund	\$155.24							
REASON, HEATHER HERNDON	2996 GRIER ST	NEWTON, NC 28658	TCD3745	PENDING	Refund Generated due to proration on Bill #0063987350-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$11.96)	\$0.00	(\$11.96)
							F20	TAX	(\$3.75)	\$0.00	(\$3.75)
										Refund	\$15.71
SANCHEZ, PILADEL REGIO JR	1844 31ST AVENUE LN NE	HICKORY, NC 28601	TLJ6708	PENDING	Refund Generated due to proration on Bill #0065748806-2024-2024-0000-00	Vehicle Totalled	CATA	TAX	(\$53.81)	\$0.00	(\$53.81)
							C05	TAX	(\$61.45)	\$0.00	(\$61.45)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$115.26							
SARVER, CAMERON ANDREW	926 OLD LANDFILL RD	CONOVER, NC 28618	EHK8518	PENDING	Refund Generated due to proration on Bill #0082434379-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$74.80)	\$0.00	(\$74.80)
							F05	TAX	(\$23.28)	\$0.00	(\$23.28)
										Refund	\$98.08
SEESING, ROBERT ALEXE	6250 FAIRFAX CT	MAIDEN, NC 28650	VER7698	PENDING	Refund Generated due to adjustment on Bill #0081972249-2024-2024-0000	Situation error	CATA	TAX	\$0.00	\$0.00	\$0.00
							C05	TAX	(\$13.33)	\$0.00	(\$13.33)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			Refund	\$15.58							
SEESING, ROBERT ALEXE	6250 FAIRFAX CT	MAIDEN, NC 28650	LFC2626	PENDING	Refund Generated due to adjustment on Bill #0081972595-2024-2024-0000	Situation error	CATA	TAX	\$0.00	\$0.00	\$0.00
							C05	TAX	(\$63.43)	\$0.00	(\$63.43)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			Refund	\$55.33							

SETZER, BARBARA CAMPBELL	3657 HOGAN CT NE	CONOVER, NC 28613	JDP3330	PENDING	Refund Generated due to proration on Bill #0083003895-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$2.69)	\$0.00	(\$2.69)
							F11	TAX	(\$0.76)	\$0.00	(\$0.76)
										Refund	\$3.45
SEXTON, DEANA ALLEN	718 32ND ST NE	CONOVER, NC 28613	KKD7181	PENDING	Refund Generated due to proration on Bill #0074761127-2025-2025-0000-00	Vehicle Totalled	CATA	TAX	(\$14.24)	\$0.00	(\$14.24)
							F05	TAX	(\$4.43)	\$0.00	(\$4.43)
										Refund	\$18.67
SHOOK, TIMOTHY BOB	1955 SAINT JAMES CHURCH R	NEWTON, NC 28658	LKS9245	PENDING	Refund Generated due to proration on Bill #0087384704-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$151.10)	\$0.00	(\$151.10)
							F14	TAX	(\$42.09)	\$0.00	(\$42.09)
										Refund	\$193.19
SIPE, BEVERLY OWENSBY	1932 CAMPBELL RD	NEWTON, NC 28658	FFH3559	PENDING	Refund Generated due to proration on Bill #0043344289-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$17.71)	\$0.00	(\$17.71)
							F10	TAX	(\$3.92)	\$0.00	(\$3.92)
										Refund	\$21.63
SWIER, MELISSA DEANNE	189 BLOSSOM RIDGE DR	MOORESVILLE, NC 28117	TJF7381	PENDING	Refund Generated due to proration on Bill #0073995659-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$9.70)	\$0.00	(\$9.70)
							C05	TAX	(\$11.07)	\$0.00	(\$11.07)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$20.77							
TEAGUE, EMILY RENAE	4133 WISE RD	VALE, NC 28168	FMK1445	PENDING	Refund Generated due to proration on Bill #0075318672-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$65.27)	\$0.00	(\$65.27)
							F17	TAX	(\$11.63)	\$0.00	(\$11.63)
										Refund	\$76.90
TEAGUE, KIMBERLY FIELDS	3947 2ND STREET DR NW	HICKORY, NC 28601	TDK7234	PENDING	Refund Generated due to proration on Bill #0057794414-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$93.74)	\$0.00	(\$93.74)
							C05	TAX	(\$108.20)	\$0.00	(\$108.20)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$201.94							
TRAINUM, JUDY WINKLER	617 26TH ST NW	HICKORY, NC 28601	KCR3978	PENDING	Refund Generated due to proration on Bill #0069673575-2025-2025-0000-00	Vehicle Totalled	CATA	TAX	(\$65.00)	\$0.00	(\$65.00)
							C06	TAX	(\$78.29)	\$0.00	(\$78.29)
										Refund	\$143.29
TURGEON SEESING, MARLAINE	6250 FAIRFAX CT	MAIDEN, NC 28650	LFC2625	PENDING	Refund Generated due to adjustment on Bill #0081972059-2024-2024-0000	Situs error	CATA	TAX	\$0.00	\$0.00	\$0.00
							C05	TAX	(\$214.44)	\$0.00	(\$214.44)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			F08	TAX	\$44.30	\$0.00	\$44.30				
				Refund	\$175.14						
UNIFOUR EQUIPMENT SERVICES LLC	2020 SIGMON DAIRY RD	NEWTON, NC 28658	AA3064A	PENDING	Refund Generated due to proration on Bill #0088569694-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$285.45)	\$0.00	(\$285.45)
							F14	TAX	(\$79.51)	\$0.00	(\$79.51)
										Refund	\$364.96
VONATZSKI, JASON JOSEPH	1023 RUSSELL RIDGE DR	CATAWBA, NC 28609	VCW4997	PENDING	Refund Generated due to adjustment on Bill #0076565266-2025-2025-0000-00	Adjustment	CATA	TAX	(\$32.68)	\$0.00	(\$32.68)
							F09	TAX	(\$8.20)	\$0.00	(\$8.20)
										Refund	\$40.88
WEST, JOSEPH NICHOLAS	5368 HARBOR HOUSE RD	CONOVER, NC 28613	WAX1568	PENDING	Refund Generated due to adjustment on Bill #0089747490-2025-2025-0000	Situs error	CATA	TAX	(\$24.62)	\$0.00	(\$24.62)
							C05	TAX	(\$56.86)	\$0.00	(\$56.86)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			F07	TAX	\$3.77	\$0.00	\$3.77				
				Refund	\$82.71						

WILLIAMS, LAKEEDRA VARYETTE	380 9TH AVENUE DR NE	APT 105	HICKORY, NC 28601	KKS6788	PENDING	Refund Generated due to proration on Bill #0074703111-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$60.60)	\$0.00	(\$60.60)
								C05	TAX	(\$69.95)	\$0.00	(\$69.95)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$130.55
WOOD, BRANDI BUFF	4184 WINDSOR CT		HICKORY, NC 28602	JAS7110	PENDING	Refund Generated due to adjustment on Bill #0087459510- 2025-2025-0000-00	Adjustment	CATA	TAX	(\$36.83)	\$0.00	(\$36.83)
								F03	TAX	(\$7.90)	\$0.00	(\$7.90)
											Refund	\$44.73
											Refund Total	\$6072.58

RESOLUTION NO. 2026-_____

RESOLUTION ADOPTING A PLAN FOR THE MERGER OF CATAWBA COUNTY SCHOOLS, HICKORY CITY SCHOOLS, AND NEWTON-CONOVER CITY SCHOOLS

WHEREAS, NCGS §115C-68.1, entitled Merger of Units by the Board of Commissioners, provides a statutory framework for a board of county commissioners to merge two or more school administrative units in the county into a single countywide unit; and

WHEREAS, there are currently three (3) school systems located within Catawba County, Catawba County Schools, Hickory City Schools, and Newton-Conover City Schools; and

WHEREAS, the Catawba County Board of Commissioners (“Board”) has reviewed the proposed school merger plan (“Merger Plan”) attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Merger Plan describes, among other matters, the proposed structure and governance of the merged unit, the proposed effective date, and the transition steps to implement the merger; and

WHEREAS, the Board finds it to be in the best interest of the residents of Catawba County and the students served by the three (3) school systems to approve the Merger Plan, consistent with NCGS 115C-68.1; and

WHEREAS, the Board made copies of the proposed Merger Plan available to the public online and in the County Clerk’s office; and

WHEREAS, the Board advertised and held the required public hearing on April 20, 2026; and

WHEREAS, the Board desires to memorialize its approval of the Merger Plan and to authorize County officials to take actions necessary to carry out the intent of this Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE CATAWBA COUNTY BOARD OF COMMISSIONERS that the Board hereby approves the Merger Plan pursuant to NCGS §115C-68.1, substantially in the form presented to the Board and incorporated by reference into this Resolution as Exhibit A.

Adopted this the 20th day of April, 2026, by a vote of _____.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk
Catawba County Board of Commissioners

**Plan for the Merger of Catawba County Schools,
Hickory City Schools, and Newton-Conover City Schools**

Pursuant to NCGS §115C-68.1, the Catawba County Board of Commissioners (“the BOC”) adopts and submits to the North Carolina State Board of Education this Plan for the Merger of Catawba County Schools, Hickory City Schools, and Newton-Conover City Schools units (“Merger Plan”).

Section 1. Name of the Merged School Unit.

The administrative unit resulting from the merger of Catawba County Schools, Hickory City Schools, and Newton-Conover City Schools (“the Boards”) shall be known as the Catawba Valley School District (“CVSD”). The governing body of the merged school unit (the “Merged Board”) shall be known as the Catawba Valley Board of Education (“CVBOE”).

Section 2. Effective Date of the Merger.

The merger shall take effect on July 1, 2028 (“Effective Date”).

Section 3. Establishment and Maintenance of Catawba Valley Board of Education.

Transition Period. There shall be a transition period beginning with approval of this Merger Plan by the State Board of Education and ending with the Effective Date of merger. The purpose of this transition period is to plan for and execute the transition from three (3) school systems to a merged system in a smooth and planful manner.

On the first Tuesday following approval of the Merger Plan by the State Board, the BOC shall meet to designate members of the CVBOE. Following this appointment, the first organizational meeting of the CVBOE will be held on the first Monday of the month and on each succeeding first Monday of each month, or more often as determined by the CVBOE. The period of time between approval of this Merger Plan and July 1, 2028, hereinafter referred to as the “Interim,” shall be for the purposes of planning and preparing.

- A. Interim Board of Education Members. Upon approval of this Merger Plan by the State Board of Education, the Catawba County Board of Commissioners shall appoint the CVBOE, to consist of nine (9) members as follows: (a) two (2) members of the existing Catawba County Board of Education; (b) two (2) members of the existing Hickory City Board of Education; (c) two (2) members of the existing Newton-Conover City Board of Education; and (d) three (3) at-large members who shall be residents of Catawba County (“the Interim Members”). If any member of any existing Board of Education is offered an appointment by the BOC for a dedicated seat and declines to serve, then the BOC may appoint any resident of Catawba County who lives within the district for which the appointment was declined. The Interim Members shall be appointed as follows:

Seat 1: Catawba County Schools Seat A

Seat 2: Hickory City Schools Seat A

Seat 3: Newton-Conover City Schools Seat A

- Seat 4: Catawba County Schools Seat B
- Seat 5: Hickory City Schools Seat B
- Seat 6: Newton-Conover City Schools Seat B
- Seat 7: At-Large A
- Seat 8: At-Large B
- Seat 9: At Large C

- B. The term of office of the Interim Members of the CVBOE shall extend beyond the Effective Date of the merger and shall continue until successors have been duly elected, qualified and sworn in as provided below.
- C. Procedure for filling a vacancy on the CVBOE. If a vacancy occurs in the membership of the CVBOE prior to the merger on July 1, 2028, the remaining members of the CVBOE shall fill the vacancy by majority vote of the members remaining, present, and voting. The replacement board member shall serve the CVBOE until the vacancy is filled by election.
- D. Planning Period.
 - 1. The CVBOE will hire an attorney to advise the CVBOE on establishing policies, practices, hiring and consolidating staff, and acting as general counsel for the CVBOE during the Planning Period.
 - 2. The CVBOE will establish policies, review staffing structures of existing school districts and create an organizational and classification system to place current school district employees in positions for the CVBOE beginning July 1, 2028.
 - 3. The CVBOE will hire a Superintendent, who will be in place no later than July 1, 2028.
- E. Catawba Valley Board of Education – Board Composition.
 - 1. On July 1, 2028, the Catawba County Board of Education, Hickory City Board of Education, and Newton-Conover City Board of Education shall cease to exist, and any members’ unexpired terms shall expire at that time.
 - 2. The CVBOE shall consist of nine (9) members elected for staggered terms in partisan plurality elections. The initial districts shall be constructed, to the extent practical considering electoral boundaries, so that one (1) member shall be elected from each of the seven (7) county-wide high school attendance districts. Two (2) at-large members shall be residents of Catawba County. All members shall be elected on a county-wide basis. The seats shall be drawn as follows:

- Seat 1: Fred T. Foard High School Attendance District
- Seat 2: Hickory High School Attendance District
- Seat 3: St. Stephens High School Attendance District
- Seat 4: Bunker Hill High School Attendance District
- Seat 5: Newton-Conover High School Attendance District
- Seat 6: Bandys High School Attendance District

Seat 7: Maiden High School Attendance District
Seat 8: At-Large
Seat 9: At Large

3. The first election for the CVBOE will occur in November 2030, at the same time as the general election for state and county offices. The members elected at that time shall take office on the first Monday in December following the election, or as soon thereafter as practical.
 4. Elected members shall be elected to four-year terms. To establish the staggering of board member terms, members appointed in 2026 shall serve staggered terms as provided below beyond the Effective Date of the merger.
 - i. In November 2030, seats 1, 3, 5, 7, and 9 of the CVBOE shall be up for election.
 - ii. In November 2032, seats 2, 4, 6, and 8 of the CVBOE shall be up for election.
- F. Compensation: Members of the CVBOE shall receive compensation and reimbursement of expenses pursuant to NCGS §115C-38.
- G. To the extent that the method conflicts with NCGS §115C-35, NCGS §115C-37, or with any local act concerning any of the units being merged and consolidated, the Merger Plan and consolidation shall prevail.

Section 4. Authority, Powers, and Duties.

- A. On the Effective Date of the merger, the CVBOE shall assume authority for administering and operating all public schools in Catawba County.
- B. On the Effective Date of the merger, the CVBOE shall exercise all statutory powers granted and delegated to county and city boards of education including all powers, rights, privileges, and immunities conferred by the North Carolina Constitution and General Statutes, except as expressly modified by this Merger Plan.
- C. The CVBOE shall meet, organize, and elect a Chairperson and Vice-Chairperson in accordance with NCGS §115C-41.
- D. All vacancies in membership of the CVBOE shall be filled by appointment by the remaining members of the CVBOE. The appointed person must reside in the high school attendance district represented by the seat and will serve until the next election of members of the board of education, at which time the remaining unexpired term of the office in which the vacancy occurs shall be filled by election. Section 3 above addresses the process for filling vacancies that occur prior to the first election of school board members.

Section 5. Transfer of Personnel, Assets, and Liabilities

Upon merger, all employees of the existing county and city school units shall become employees of the CVBOE, subject to the same contracts and terms of employment, and shall continue to perform the same functions until reassigned.

Upon the Effective Date of the merger, all facilities, properties, structures, funds, contracts, deeds, titles, and other obligations, assets, and liabilities of the existing Catawba County, Hickory City, and Newton-Conover City boards of education shall be transferred to the CVBOE.

Section 6. Supplemental Tax.

Upon the Effective Date of the merger, there shall be no supplemental school tax dedicated to any local school administrative unit located within the County. As required by NCGS § 115C-68.1(a), the Catawba County Board of Commissioners shall provide local funding per average daily membership to the CVBOE at a rate at least equivalent to the highest level of any of the three (3) units in the previous five (5) years.

Section 7. Public Hearing.

As required by NCGS §115C-67.6, a public hearing on the proposed merger plan occurred on April 20, 2026. The public hearing was announced at least ten (10) days prior to the hearing.

Section 8. No Referendum.

Pursuant to NCGS §115C-68.1(c), this Merger Plan will not be submitted to a referendum of the voters.

Section 9. Policies and Other Conditions.

- A. Student Assignment. It is the intent of this Merger Plan that students in overpopulated school facilities may be shifted to facilities with capacity within the merged unit. When considering any student assignment change, the CVBOE should give priority to students currently enrolled in high school remaining at their then-assigned high school, so they may graduate from that high school if they choose. Secondary priority should be given to siblings of students currently enrolled in high school, with the express objective of easing the impacts of attendance transitions on families.

- B. Quality and Content of Instructional and Specialized Programs. It is the express intent of this Merger Plan that all students in the merged school system be afforded the highest quality education possible. Accordingly, it is intended that, following merger, the quality and content of each school's offerings be equal to or better than the instructional program offered at that school prior to merger. It is also the intent of this Merger Plan that, for the first two academic years following merger, these specific instructional and specialized programs in the schools be maintained in a manner substantially consistent with these programs as currently offered: Hickory City Schools Orchestra, Hickory City Schools Advanced Placement Academy, Hickory City Schools Career & Arts Magnet, Newton-Conover City Schools Discovery High School, Newton-Conover City Schools Conover

School, Catawba County Schools Agricultural Education, and Catawba County Schools Challenger High School.

- C. Staffing. There will be no reduction in staffing as a result of this Merger Plan for two (2) years following the Effective Date of the merger. Employees may be reassigned to positions to maximize the assets of the merged district.
- D. Contracts. Upon approval of this Merger Plan by the State Board of Education, none of the three existing boards of education shall have the authority to enter into or extend the term of any contract, including but not limited to any central office or administrative employee, beyond the effective date of the Merger Plan without the concurrence of CVBOE. Additionally, any unrestricted fund balances in the Local Current Expense funds of any of the existing boards may not be appropriated by the existing boards without the express approval of the CVBOE. No capital improvements in excess of \$100,000.00 may be made by the existing boards without the express approval of the CVBOE.

The various provisions of this Merger Plan shall be severable. If any section of this Merger Plan is held invalid or unenforceable, such decision shall not affect the remainder of the plan or of the merger.

Senior IT Project Manager Addition to Pay Plan

The classification of Senior IT Project Manager has been added to the County's classification plan at a pay grade 81 with a salary range of \$73,685.18-\$121,580.55. This classification will serve as the County's Project Manager for the procurement, transition and migration of the new ERP system and will report directly to the Chief Information Officer.